ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

¨ÁUÀ4 J Part –IV A	ಬೆಂಗಳೂರು, ಸೋಮವಾರ , 05, ಅಕ್ಟೋಬರ್, 2020 (ಆಶ್ವಯುಜ , 13, ಶಕವರ್ಷ ೧೯೪2) BENGALURU, MONDAY, 05, OCTOBER ,2020 (ASHWAYUJA, 13, SHAKAVARSHA, 1942)	ನಂ. 433 No. 433

GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 05/10/2020.

NOTIFICATION (4-G/2020)

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Eighth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules they shall be deemed to have been come into force with effect from the 20th day of August 2020.

2. Amendment of rule 8.- In the Karnataka Goods and Services Tax Rules, 2017 (Hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be deemed to have been substituted with effect from 1st April, 2020 namely:-

"(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st day of August, 2020 undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of Form GST REG-01 under sub-rule (4), whichever is earlier."

3. Amendment of rule 9.- In rule 9 of the said rules, with effect from 21st day of August, 2020,-

(i) in sub-rule (1), for the proviso, the following provisos shall substituted, namely:-

"Provided that where a person, other than a person notified under sub-section (6D) of Section 25, fails or undergo authentication of Adhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Adhaaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that, the proper officer may, for reason to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit."

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted namely:-

"Provided that, where a person, other than a person notified under sub-section (6D) of Section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than twenty one days from the date of submission of the application".

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(iii) in sub-rule (4), for the word, "shall" the word "may" shall be substituted:

(iv) for sub-rule (5), the following sub-rule shall be substituted namely:-

"(5) If the proper officer fails to take any action,-

(a) Within a period of three working days from the date of submission au thentication of Aadhaar number or is notified under sub-section (6D) of Section 25; or

(b) Within the rime period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of Section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or

(c) Within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number;

(d) Within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule(2),

the application for grant of registration shall be deemed to have been approved."

4. Amendment of rule 25.- In rule 25 of the said rules, with effect from 21st day of August, 2020 after the words "failure of Aadhaar authentication", the words "or due to not opting for Aadhaar authentication", shall be inserted.

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1).

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

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